APPENDIX I—*contd.*

[In thousands of Rupees.]

Heads of Account	Budget Estimates		Actual Receipts	
	1949-50	1950-51	1949-50	1950-51
6. Fines, Penalties and Miscellaneous ...	22	22	29	21
7. Deduct—Refunds	*4,20*	*4,20*	*3,19*	*5,33*
8. Do Refunds of Entertainment-Tax Stamps.	*2,19*	*2,19*	*3,04*	*4,43*
Total ...	39,98	39,93	30,90	44,90
D 1. Income-Tax—				
1. Income-Tax	1,31,05	...	1,77,62	...
2. Super-Tax	67,00	..	50,37	..
3 Excess profits-tax	1,11	...	1,75	...
4. Deduct—Refunds	*11,50*	...	*21,84*	...
Total ...	1,87,66	...	2,07,90	...
E. Law and Justice—				
1. Sale proceeds of unclaimed and escheated property.	20	31	25	58
2. Recoveries on account of pauper suits...	17	17	14	29
3. Fees, fines and forfeitures ...	2,50	2,50	3,21	6,01
4. Miscellaneous	1,10	92	48	18
5. Deduct—Refunds	*90*	*90*	*60*	*75*
Total ...	3,07	3,00	3,48	6,81
F. Miscellaneous Taxes and other Receipts—				
1. Miscellaneous Taxes	1,46,44	21,00	84,39	18,56
2. Sales Tax	90,00	1,08,80	95,15	1,41,14
3. Registration	8,16	9,27	5,46	9,01
4. Scientific and Miscellaneous Departments	45	54	1,93	77
5. Pensions and Allowances	1,08	1,42	1,25	1,60
6. Stationery and Printing	43	43	1,09	1,34
7. Miscellaneous	22,43	38,86	7,23	81,03
8. Jails	7	6	3	6
9. Police	80	80	72	1,00
10. Medical	4,00	4,26	2,88	4,62
11. Public Health	31	28	50	1,25
12. Education	8,05	10,33	8,35	10,11
13. Army	30	74	2,66	54
Total ...	2,83,15	1,96,81	2,11,63	2,71,03
G. Miscellaneous—				
1. Surplus Revenue of Assigned Tract ..	...	...	...	...
2. Interest—				
(i) Interest on Loans and Advances...	1,91	3,29	2,39	2,56
ii) Interest on Arrears of Revenue ...	82	61	43	67
(iii) Interest on Investments ...	38,51	25,83	39,24	29,99
(iv) Deduct—Refunds	*1*	*1*	*2*	...
Total (2) ...	41,23	29,72	42,04	33,22

APPENDIX I—*contd.*

[In thousands of Rupees.]

Heads of Account	Budget Estimates		Actual Receipts	
	1949-50	1950-51	1949-50	1950-51
3. Civil Works	2,90	2,93	3,97	4,89
4. Aviation	80	2,75	93	2,55
5. Agriculture, Animal Husbandry and Horticulture	2,03	2,28	2,58	41,36
6. Industries and Commerce	1,64	49	2,44	1,08
Total (G) ...	48,60	38,17	51,96	83,10
H. Commercial Services—				
1 Railways (Revenue Account) ...	89, 78	...	31,60	...
2. Road Transport	3,75	2,72	2,66	—54
3. Krishnarajsagar Irrigation Works ...	10,49	5,11	1,14	3,02
4. Hydro-Electric Works ...	70,11	74,74	49,14	74,17
5. Iron and Steel Works and Cement Plant—Profits	10,00	10,47	4,51	3,22
6. Kolar Gold Fields Water Works ...	153	1,20	88	72
7. Industrial Works (Net Profits) ...	8,12	6,66	2,12	—71
8. Chamarajsagar and Water Works (Net Receipts).	3,62	4,03	8	18
Total ...	1,97,40	1,04,93	92,13	79,70
Contribution from the Government of India towards Revenue gap.	...	3,25,00	...	3,46,00
Total Service Head Receipts ...	12,31,41	11,69,88	9,49,09	13,37,90
Contingency Fund (Net)	...	...	...	28,79
Acreage contribution from Visvesvaraya Canal Area.	13,40	6,10	6,46	4,76
Extraordinary Revenue	...	...	...	...
I. Debt Heads (Net)—				
1. Investment Account	10,54,49	3,17,31	1,54,24	1,74,98
2. Debt	...	...	...	...
3. Unfunded Debt—				
(*a*) Insurance and Provident Funds ...	31,00	35,00	37,29	45,53
(*b*) Savings Bank Deposits ...	10,00	...	1,00	57
(*c*) Endowments and Other Accounts	4,70	15,00	9,02	2,72,31
4. Reserve and Depreciation Funds ...	...	3,54	...	38,10
5. Local and Other Funds	...	59,94	...	42,75
6. Deposits	35,00	...	87,59	1,09,64
7. Advances	...	55,00	...	1,31,78
8. Suspense Accounts	5,00	..	87,43	...
9. Departmental Balances	...	..	...	1
10. Loans	39,50	2,00	...	...
11. Remittances	...	...	3,08	29,82
12. Miscellaneous	...	68,00	...	...
Total Debt Heads ...	11,79,69	5,50,79	3,79,65	8,45,52
Total Receipts of Service and Debt Heads ...	24,24,50	17,26,77	13,35,20	22,16,97
Grand Total including Opening Balance ...	26,44,43	18,88,51	16,80,75	22,58,19

APPENDIX I—*contd.*

[In thousands of Rupees.]

Heads of Account	Budget Estimates		Actual Expenditure	
	1949-50	1950-51	1949-50	1950-51
EXPENDITURE.				
A. Revenue collection charges.—				
1. Land Revenue	51,01	43,82	26 61	57,18
2. Forest	75,22	32,64	23,58	32,93
3. Excise	7,86	5,63	7,01	4,95
4. Income-Tax	3,74	...	3,05	...
5. Miscellaneous Taxes	1,60	...	1,19	...
6. Sales-Tax	2,50	3,63	1,81	3,35
7 Stamps	1,41	1,42	1,11	1,74
8 Registration	3,98	4,08	3,94	4,26
Total ...	1,07,32	96,42	68,30	1,04,41
B Administration.—				
1. Civil List	26,00	...	19,50	...
2. General Administration ...	37,96	26,39	25,89	24,87
3. Scientific and Miscellaneous Departments	2,81	1,94	1,92	1,86
4. Stationery and Printing Departments...	13,81	13,49	9,26	10 61
5. Miscellaneous	2,96	16,43	2,37	1,38
6. Courts of Law	20,56	22,02	15,93	22,77
7. Jails	7,29	5,50	4,52	5,07
8. Police	1,00,95	80,50	64,40	80,09
9. Army	71,16	8,38	48,60	10,27
Total ...	2,83,50	1,74,65	1,92,39	1,56,92
C. Public Instruction	2,69,40	2,83,06	2,13,72	2,71,60
D. Medical charges	96,97	72,89	50,56	72,22
E. Religious charges	6,76	4,91	6,34	5,10
F. Public Works.—				
1. Irrigation Works	66,72	14,95	30,38	26,79
2. Civil Works	32,66	45,21	56,58	72.84
3. Communications	60,11	50,57	47,88	53,60
4. Aviation	4,40	3,46	2,88	2,55
Total F. ..	1,63,89	1,14,19	1,37,72	1,55,78
G. Pensions	43,41	41,35	31,79	44,63
H Miscellaneous.—				
1. Supervision of Mines ...	3,96	3,59	3,21	3,28
2. Sinking Fund	18,78	18,78	18,78	18,79
3. Interest on Debt and other Obligations.	85,18	77,28	62,20	73,81
4 Public Health	26,44	27,49	14,90	20,76
5. Economic Conference	68	58	55	47
6. Agriculture	45,11	89,17	42,45	1,29,67
7. Animal Husbandry	20,95	20,60	13,80	15,67
8. Horticulture	6,47	6,54	5,29	7,44
9. Sericulture	4,79	8,21	2,67	4,44
10. Industries and Commerce ...	815	7,95	5,08	5,85
11. Department of Labour and Labour Welfare	6,70	2,77	2,01	2,37
12. Rural Development Department ...	...	52,15	19,52	50,44
13. Co-operative Societies ...	985	5,23	3,18	7,14
14. Famine Relief	...	...	...	...
15. Grants for Public Improvements ...	78,42	60,30	61,32	60,57
16. Miscellaneous Railway Expenditure ...	35	...	3,82	...

APPENDIX I—*contd.*

[In thousands of Rupees]

Heads of Account	Budget Estimates		Actual Expenditure	
	1949-50	1950-51	1949-50	1950-51
17. Miscellaneous Electrical Expenditure...	5	10	14	15
18. Expenditure connected with Food and other control measures ...	1,11,77	82,66	1,50,74	9,669
19. Contributions to Funds ...	5,00	24,00	22,00	...
20. Extraordinary Expenditure...	...	...	...	...
21. *Deduct*—Expenditure met from Funds	*1,76,58*	*87,85,*	*1,85,41*	*42,53*
Total ...	2,50,07	3,99,35	2,46,25	4,55,01
I. Commercial Services.—				
1. Railways and Tramways ...	55,82	...	1,49	...
2. Krishnarajsagar Irrigation Works ...	16,97	10,95	5,85	3,82
3. Hydro-Electric Works	5,64,22	2,54,75	1,96,85	1,91,11
4. Irrigation Works not met from Revenue	52,50	33,00	30,38	47,39
5. Industrial and Other Works ...	59,77	22,75	12,97	15,96
6. Iron and Steel Works and Cement Plant	1,10,50	1,24,00	1,09,64	1,06,41
Total ...	8,59,78	4,45,45	3,57,18	3,64,19
J. Food Supply Department transactions not met from Revenue.	1,00,00	1,00,00	1,37, 1	−356
Total of Service and Capital Heads ...	22,01,10	17,32,27	14,44,76	16,29,20
K. Debt Heads—Net.—				
1. Investment Account	...	...	...	...
2. Debt	...	...	18	37
3. Unfunded Debt.—				
(*a*) Insurance and Provident Funds ...	...	...	...	...
(*b*) Savings Bank Deposits ...	...	...	...	...
(*c*) Endowments and Other Accounts	...	..	...	...
4. Reserve and Depreciation Funds ...	89,47	...	1,11,79	...
5. Local and Other Funds ..	75,31	2,15	4,83	...
6. Deposits	...	...	...	...
7. Advances	11,33	6,57	67,47	...
8. Suspense Account	...	40,00	...	1,94,30
9. Departmental Balances ...	...	...	44	...
10. Loans	...	12,75	10,06	6,40
11. Remittances	...	...	...	...
12. Miscellaneous	...	...	...	...
Total Debt Heads ...	1,76,11	61,47	1,94,77	2,01,07
Total Expenditure of Service and Debt Heads.	23,77,21	17,93,74	16,39,53	18,30,27
Cash balance at the close of the year ...	2,67,22	94,77	41,22	4,27,92
Grand Total including Closing Balance ...	26,44,43	18,88,51	16,80,75	22,58,19

B—Statement showing the Demand, Collection and Balance under principal heads of Revenue for 1950-51.

Heads	Demand			Collections*	Remissions	Closing balance
	Arrears	Current	Total			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Land Revenue—						
1. Assessment on lands	6,32,503	1,10,46,648	1,16,79,151	84,87,466	1,61,931	42,49,330
2. Quit-rent	94,734	5,36,692	6,31,426	2,77,894		
3. Miscellaneous	5,14,324	20,25,880	25,40,204	16,74,160		
Total ...	12,41,561	1,36,09,220	1,48,50,781	1,04,39,520	1,61,931	42,49,330
2. Forest—						
1. Sandal Oil	...	70,49,060	70,49,060	70,49,060	...	...
2. Timber, etc., removed by Government and Private Agency.	14,69,236	57,25,253	71,94,489	55,66,697	3,046	16,24,746
3. Forest Industries	2,11,390	3,58,480	5,69,870	4,43,739	1,340	1,24,791
4. Miscellaneous	84,295	1,73,095	2,57,390	1,63,958	349	93,083
5. Public Works Department Schemes ...	6,947	48,596	55,543	42,789	...	12,754
Total ...	17,71,868	1,33,54,484	1,51,26,352	1,32,66,243	4,735	18,55,374
3. Excise Revenue—						
1. Arrack	97,114	90,58,983	91,56,097	90,66,710	...	89,387
2. Toddy	1,66,900	95,11,877	96,78,777	91,51,440	...	2,27,337
3. Ganja and Majum	55,229	10,12,041	10,67,270	10,51,854	...	15,416
4. Opium	29,219	3,74,153	4,03,372	3,84,929	...	18,443
5. Other Receipts	1,80,151	16,52,801	18,32,952	16,65,857	...	1,67,095
6. Deduct—Refunds, etc.	...	*1,86,683*	*1,86,683*	*1,86,683*	...	...
Total ...	5,28,613	2,14,23,172	2,19,51,785	2,14,34,107	...	5,17,678
4. Income-Tax—						
1. Income-Tax	21,03,148	1,33,23,545	1,54,26,693	1,27,12,115	...	27,14,578
2. Super-Tax	11,42,840	75,79,885	87,22,725	75,77,220	...	11,45,505
3. Excess Profits Tax	2,99,598	42,276	2,68,398*	1,01,712	...	1,66,686
Total ...	35,45,586	2,09,45,703	2,44,17,816	2,03,91,047	...	40,26,769

*According to departmental accounts.

(1) The Income-tax, Super-tax and Excess profits-tax arrears of Rs. 22,42,398, Rs. 11,77,823 and Rs. 3,08,324 which stood on 1st July 1949 were reduced in appeals, revision, etc., to Rs. 21,03,148, Rs. 11,42,840 and Rs. 2,99,598, respectively.

(2) Excess collections of Rs. 10,536 under Super-tax are not included in the Statement.

(3) Refunds to the extent of Rs 17,54,560 and Rs. 5,51,520 under Income-tax and Super-tax, respectively were granted during the year and the current demand is shown after deducting the amount refunded. Similarly refunds amounting to Rs, 78,476 were granted under Excess Profits Tax, and have been shown as a deduction under the head 'Total demand'. The net collections after making allowances for refunds including excess collections amounted to Rs. 2,04,01,583.